

VAGO Status Report – May 2022

This activity status report has several sections. Details as follows:

Section	Comment
VAGO news	Senior management appointments and recent publications
VAGO annual plan	Details regarding the proposed audits for inclusion in the 2022–23 annual plan
VAGO Financial Audit – update	Matters related to the 2021–22 financial audit
VAGO Performance Audit – proposed audits	A summary of proposed performance audits
VAGO Performance Audit – audits in progress	An update on performance audits underway
VAGO recently tabled Parliamentary reports	A summary of audit reports recently tabled in Parliament of potential interest and relevance
Other Victorian Integrity and Local Government related bodies	Details of audits or investigations underway and recently published reports
Other Australian audit offices	A summary of audits planned or details of recently tabled / published reports
Acronyms	A list of acronyms that may be used throughout the status report

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VAGO news

Changes in key personnel

Financial Audit

None

Performance Audit

Sheraz Siddiqui is currently acting in the role of Assistant Auditor-General, Performance Audit.

The following staff are currently acting as Sector Directors within performance audit:

	Sector(s)
Elsie Alcordo	Environment Health and Human Services
Vicky Delgos	Justice and Community Safety
Jenny Koong	Local Government

VAGO annual plan

Annual plan 2022-23

All performance audits are currently under review as part of our 2022-23 annual planning process.

Our first consultation period with agencies on proposed engagement topics and timing concluded on 14 March 2022. Further information was circulated to agencies on 16 May 2022. The annual plan is expected to cover a two-year period and to be tabled in Parliament in June 2022.

As part of our annual planning process, a number of topics from the 2021-22 annual plan have been removed or postponed.

Annual plan 2021-22

VAGO's annual plan 2021-22 was tabled in Parliament on 10 June 2021.

The annual plan provides an overview of our annual financial audit work program and proposed performance audits for the next 3 years. Please refer to the VAGO Performance Audit sections of this status report for a summary of audits related to the Local Government sector and/or involving councils.

A link to the Annual plan 2021-22 is as follows:

<https://www.audit.vic.gov.au/report/annual-plan-2021-22>

VAGO Financial Audit – update

Item	Status	Comment
2021-22 Financial Audit		
Annual audit of the financial report and performance statement	Interim	<p>Federal and State elections</p> <p>The Federal and State elections, which are being held during 2022, may result in government grants being approved and announced pre or post balance date. The finance team should be alert to the possibility of new funding announcements and executed funding agreements. In light of supporting documentation the finance team should assess whether the grant is accounted for revenue under AASB 15 or income under AASB 1058.</p> <p>Income of not-for-profit entities: latest developments</p> <p>Our Financial Reporting Advisory team has issued a technical alert on Income of Not-for Profit Entities. It can be accessed at the following link: https://www.audit.vic.gov.au/news/income-not-profit-entities-latest-developments-20220311</p> <p>It summarises the recent educational webinar hosted by Australian Accounting Standards Board on 2 March 2022. Please refer to the following link for the recorded session: https://aasb.gov.au/news/aasb-webinar-income-of-not-for-profit-entities-aasb-15-and-aasb-1058-aasb-staff-education-session/</p> <p>Model financial report 2021-22</p> <p>The Local Government model report for 2021-22 was released by Local Government Victoria (LGV) on 25 February 2022. Please refer to it here: https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting</p>

Item	Status	Comment
Australian Accounting Standards Board (AASB)		
Exposure Draft 320	Consultation	<p>The AASB has released Exposure Draft ED 320 Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. The ED proposes authoritative implementation guidance for NFP public sector entities for fair valuing non-financial physical assets that are not held primarily for their ability to generate net cash inflows. ED 320 is available for comment until Thursday, 30 June 2022. In this regard, the AASB will be hosting three virtual roundtables to gather feedback. Registration for the three roundtable events closes on Friday 20 May 2022. Zoom log-in details will be emailed to registrants on Monday 23 May 2022.</p> <p>The roundtable for Victorians is scheduled to occur on 25 May 2022 at 10am. If keen to participate register using the following link: https://www.eventbrite.com.au/e/aasb-virtual-roundtable-2-on-ed-320-for-vic-qld-tas-entities-tickets-319308649767</p> <p>The AASB has prepared a webcast that summarises the key proposals and it can be watched at the following link: https://www.youtube.com/watch?v=L9P4vMX2nVE</p>

VAGO Performance Audit – proposed audits

Overview of performance audit / limited assurance review	Proposed tabling	Proposed agencies in-scope
A summary of proposed performance audits or limited assurance reviews relating to the Local Government sector and/or involving councils		
Regulating private pool and spa safety To determine whether councils are effectively implementing private pool and spa safety barrier regulations.	2022–23	Frankston City Council, Greater Bendigo City Council, Melton City Council, Mornington Peninsula Shire Council and Surf Coast Shire Council.
Food safety regulation in local government To determine whether councils' administration of food safety regulation ensures legislative compliance and supports public health.	2022–23	DH, Greater Geelong City Council, Hepburn Shire Council, Kingston City Council and Manningham City Council
Developing Fishermans Bend To determine whether planning and early development of Fishermans Bend supports the delivery of the development's objectives.	2023-24	DELWP, Development Victoria, DJPR, Melbourne City Council and Port Phillip City Council
Illegally disposed asbestos-contaminated (hazardous) waste To determine whether responsible agencies have controls in place to address illegal dumping of asbestos-contaminated (hazardous) waste.	2023-24	DELWP, EPA, Hume City Council, Moreland City Council, Parks Victoria, Sustainability Victoria and Work Safe Victoria
A summary of proposed performance audits or limited assurance reviews of potential interest		
Cyber series – Security of Cloud Computing Platforms To determine whether selected agencies have implemented effective controls in their public cloud computing platforms.	2022–23 <i>Planned to start in July 2022</i>	DELWP, DET, DFFH, DH, DJCS, DJPR, DoT, DPC, and DTF

VAGO Performance Audit – audits in progress

Overview of performance audit / limited assurance review	VAGO Director	Next milestone	Proposed tabling	Agencies in-scope
A summary of performance audits or limited assurance reviews underway relating to the Local Government sector and/or involving councils				
Nil				
A summary of performance audits or limited assurance reviews underway involving public sector agencies				
<p>Limited assurance review: Responses to performance audit recommendations</p> <p>Objective: To determine whether public sector agencies implement our performance audit recommendations and respond to them in a timely way.</p> <p>A link to our 2021 report follows:</p> <p>https://www.audit.vic.gov.au/report/responses-performance-audit-recommendations-annual-status-update</p>	Ryan Green	Provisional report May 2022	June 2022 This limited assurance review will be repeated annually.	All audited agencies with unresolved recommendations from 1 July 2015 to 31 December 2021

VAGO recently tabled Parliamentary reports

Title	Comment	Tabling date	VAGO Director
Fraud control over local government grants	<p>The audit looked at a selection of grant programs from the last 5 years at six Councils to see if Council fraud controls are well-designed and consistently applied.</p> <p>The six in-scope Councils were Hume City Council, Knox City Council, Loddon Shire Council, Southern Grampians Shire Council, Warrnambool City Council and West Wimmera Shire Council.</p> <p>Councils' fraud controls for their grant programs are not always well designed and operating as intended. In some cases, they are missing.</p> <p>Councils are not consistently identifying conflicts of interest, assessing applications against criteria, documenting their decisions, checking how funds are used or evaluating their grant programs' outcomes.</p> <p>This unnecessarily increases the risk of fraud and makes it harder for the audited councils to show that their grant programs are transparent, equitable and benefit the community.</p> <p>The report contains 9 recommendations for all Victorian councils.</p> <p>https://www.audit.vic.gov.au/report/fraud-control-over-local-government-grants</p>	11 May 2022	Jenny Koong
Offsetting native vegetation loss on private land	<p>The audit looked at the way DELWP, 4 councils (Baw Baw Shire Council, Campaspe Shire Council, Nillumbik Shire Council and Yarra Ranges Shire Council) and the Trust for Nature manage native vegetation clearing on private land.</p> <p>Victoria is not achieving its objective of no net biodiversity loss from native vegetation clearing on private land. This is partly due to illegal clearing.</p> <p>Councils are primarily responsible for implementing regulations but do not effectively manage native vegetation clearing in their areas.</p> <p>DELWP, which is responsible for setting policy and regulations has been slow to address known issues to support councils' implementation of the regulations.</p> <p>https://www.audit.vic.gov.au/report/offsetting-native-vegetation-loss-private-land</p>	11 May 2022	Elsie Alcordo

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Title	Comment	Tabling date	VAGO Director
Government advertising	<p>The audit looked at whether two government advertising campaigns complied with the 2017 laws and were cost-effective. They were:</p> <ul style="list-style-type: none"> ➔ the 2019 Our Fair Share (OFS) campaign, which advocated for more Commonwealth funding for Victoria ➔ Victoria's Big Build (VBB), a multi-year campaign about major transport projects. <p>We examined the six agencies involved in the campaigns.</p> <p>In our opinion, the campaigns did not fully comply with the 2017 laws. Most OFS and a small number of VBB advertisements were political, in that they could easily be seen to:</p> <ul style="list-style-type: none"> ➔ promote the current Victorian Government ➔ in the case of the OFS campaign, criticise the current Commonwealth Government. <p>https://www.audit.vic.gov.au/report/government-advertising</p>	6 April 2022	Trang Ho
Business continuity during COVID-19	<p>This audit examined whether agencies' business continuity arrangements enabled the continuation of essential public services during the COVID-19 pandemic state of emergency.</p> <p>The audit included all eight Victorian Government departments, including the former Department of Health and Human Services and Cenitex.</p> <p>We concluded that before the pandemic, most departments' business continuity arrangement were inadequate. This meant that their response to restoring and maintaining their prioritised services was reactive and less efficient and effective than it could have been. Nonetheless, departments' incident management structures allowed them to quickly set up teams, provide clear communication and make decisions. This helped them make changes and prioritise services.</p> <p>https://www.audit.vic.gov.au/report/business-continuity-during-covid-19?section=</p>	23 February 2022	Trang Ho
Results of 2020-21 Audits: Local Government	<p>Please refer to the following link for further details</p> <p>https://www.audit.vic.gov.au/report/results-2020-21-audits-local-government</p>	2 December 2021	Sanchu Chummar

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Title	Comment	Tabling date	VAGO Director
Council waste management services	Please refer to the following link for further details: https://www.audit.vic.gov.au/report/council-waste-management-services	2 December 2021	Jenny Koong
Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2020–21	Please refer to the following link for further details: https://www.audit.vic.gov.au/report/auditor-generals-report-annual-financial-report-state-victoria-2020-21	17 November 2021	Tim Maxfield
Suppling and using recycled water	Please refer to the following link for further details: https://www.audit.vic.gov.au/report/supplying-and-using-recycled-water	17 November 2021	Elsie Alcordo
Management of spending in response to COVID-19	Please refer to the following link for further details: https://www.audit.vic.gov.au/report/management-spending-response-covid-19	27 October 2021	Sheraz Siddiqui

Other Victorian Integrity and Local Government related bodies

Local Government reports *(Reports finalised within the previous 6 months)*

Topic	Overview	Status	Completion Date
Local Government Inspectorate			
Personal interests returns: encouraging disclosure and increasing transparency Link	<p>The Local Government Inspectorate's comprehensive review into personal interest returns of 650 councillors found 332 did not complete their returns in compliance with the Local Government Act.</p> <p>The project looked at 4,600 councillor returns between October 2016 and February 2020. It included a high-level review of councillor personal interest returns from 61 councils and a detailed review of councillors from 17 councils.</p>	Completed	October 2021
Victorian Ombudsman			
Investigation into decision-making under the Victorian Border Crossing Permit Directions Link	<p>The report investigated the Department of Health's exercise of discretion involving decisions on interstate travel permits, exceptions and exemptions and relevant human rights considerations.</p>	Completed	7 December 2021
Investigation into allegations of collusion with property developers at Kingston City Council Link	<p>The report details the Victorian Ombudsman's investigations into Kingston City Council's planning approval processes for the Patterson Lakes marina area following concerns from residents and allegations a senior planning officer and two former councillors had corrupt and improper dealings with property developers.</p>	Completed	12 October 2021

Reports currently in progress

Topic	Overview	Status	Proposed Completion Date
Independent Broad-based Anti-Corruption Commission			
Operation Sandon Link	IBAC held public hearings during 2019 and 2020 into allegations of serious corrupt conduct in relation to planning and property development decisions at the City of Casey council.	In Progress	To be advised

Active governance matters

Topic	Councils and timeline	Details
Municipal Monitors Link	<ul style="list-style-type: none"> Strathbogie Shire Council (Link) South Gippsland Shire Council (Link) Yarra City Council (Link) Darebin City Council (Link) Moira Shire Council (Link) Wodonga City Council (Link) 	Period of 6 months, commenced on 14 September 2021 Period of 12 months, commenced on 8 November 2021 Period of 6 months, commenced on 20 December 2021 Period of 9 months, commenced on 22 April 2022 Period of 9 months, commenced on 22 April 2022 Period of 9 months, commenced on 22 April 2022
Long-term Government appointed administrators Link	<ul style="list-style-type: none"> Casey City Council (Link) Whittlesea City Council (Link) 	20 May 2020 to October 2024 19 June 2020 to October 2024

Other Australian audit offices

Planned performance audits or results of audit reports relating to the local government sector

Overview	Proposed tabling	Agencies
Australian National Audit Office		
Nil		
New South Wales		
<p>Audit: Compliance review: Cybersecurity</p> <p>Objective: This audit will examine whether all NSW Government departments and public service agencies are complying with the NSW Cyber Security Policy. In February 2019, the Department of Finance, Services and Innovation launched the policy to ensure all agencies are managing cyber security risks to their information and systems.</p> <p>Link</p>	2021-22	All NSW Government Departments and Public Services Agencies
<p>Audit: Local government 2021</p> <p>Objective: This report will bring together findings and recommendations from NSWAO 2020–21 financial audits of local councils and will comment on financial reporting and performance, internal controls and governance, and areas of interest that are in focus during the conduct of our audits.</p> <p>Link</p>	2021-22	All local councils

Overview	Proposed tabling	Agencies
<p>Audit: Effectiveness of financial management and governance in selected council(s)</p> <p>Objective: This audit will consider one or more councils and examine how these principles are effectively applied in the councils' financial and asset management, funding decisions and risk management practices, and may examine how councils' expenditure and investment decisions have complied with the Act.</p> <p>Link</p>	2021-22	Selected local councils
<p>Audit: Development applications: assessment and determination stages</p> <p>Objective: This audit will assess whether selected councils are effectively assessing and determining DAs and whether selected councils and DPE effectively support independent planning panels to determine DAs in compliance with relevant legislation, regulations and government guidance.</p> <p>Link</p>	2021-22	Selected local councils
<p>Audit: The effectiveness of local government regulation and support</p> <p>Objective: This audit may consider whether the Department of Planning, Industry and Environment effectively regulates, monitors and supports the local government sector in New South Wales.</p> <p>Link</p>	2021-22	Selected local councils
<p>Audit: Coastal management reforms</p> <p>Objective: This audit could assess how effectively DPIE has overseen and implemented key elements of this reform package, and how effectively coastal councils have delivered coastal management programs.</p> <p>Link</p>	2021-22	Department of Planning, Industry and Environment Selection of councils

Overview	Proposed tabling	Agencies
<p>Audit: Performance audit insights: Key findings from 2018–2021</p> <p>Objective: This report will analyse the key findings and recommendations from performance audits tabled in the NSW Parliament between July 2018 and June 2021, spanning varied areas of government activity. The report will present common findings and lessons from the past three years of performance audits with particular focus on issues relating to the integrity and transparency of decision making and processes, as well as the fundamentals of good governance such as probity controls and record keeping.</p> <p>Link</p>	2021-22	All NSW Government Departments and Public Service Agencies audited between 2018 and 2021.
Queensland		
<p>Major projects 2021</p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2021 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2021-22	State and local governments entities
<p>Audit: Improving asset management in local government</p> <p>Objective: This audit will examine whether councils are effectively managing their infrastructure assets to maximise service potential, while minimising the total cost of owning these assets.</p> <p>Link</p>	2021-22	Department of State Development, Infrastructure, Local Government and Planning Local councils
<p>Audit: Maintaining strong and prosperous regions</p> <p>Objective: This audit will assess the Queensland Government’s effectiveness in progressing the goals for strong and prosperous regions in its Queensland Plan.</p> <p>Link</p>	2022-23	Department of Local Government, Racing and Multicultural Affairs Selection of local councils

Overview	Proposed tabling	Agencies
<p>Audit: Planning and delivering higher levels of state infrastructure</p> <p>Objective: This audit will examine how effectively, and efficiently public sector entities plan and deliver key infrastructure projects.</p> <p>Link</p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
<p>Audit: Managing ecotourism in Queensland</p> <p>Objective: This audit will assess whether the state's tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. This will include examining ecotourism in one or more of the World Heritage Sites as case studies.</p> <p>Link</p>	2022-23	<p>Department of Environment and Science</p> <p>Department of Tourism, Innovation and Sport</p> <p>Tourism and Events Queensland</p> <p>Local councils.</p>
<p>Audit: Effectiveness of Queensland's long-term planning processes</p> <p>Objective: This audit will examine how effectively the Queensland Government takes long-term perspectives into its planning processes. It may examine the state's strategic prioritisation process, as well as budget and funding processes. It may also consider how government departments coordinate their plans and activities to achieve outcomes over 10 years or longer.</p> <p>Link</p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
<p>Audit: Local government 2022</p> <p>Objective: This audit will summarise the results of QAO's financial audits of the Queensland councils and the related entities they control that produced financial statements as at 30 June.</p> <p>Link</p>	2022-23	All Local councils

Overview	Proposed tabling	Agencies
<p>Audit: Major projects 2022</p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2022 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2022-23	All Local councils
<p>Audit: Water 2022</p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.</p> <p>Link</p>	2022-23	Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater. Local Councils who own water entities
<p>Audit: Effectiveness of local government audit committees</p> <p>Objective: This audit will examine the effectiveness of local government (council) audit committees.</p> <p>Link</p>	2023-24	Queensland Fire and Emergency Services Selection of local councils Selected public entities
<p>Audit: Managing volunteer services</p> <p>Objective: This audit will examine whether relevant public sector entities are effectively managing their volunteer workforce (the State Emergency Service, Rural Fire Service, and the Australian Volunteer Coastguard).</p> <p>Link</p>	2023-24	Queensland Fire and Emergency Services Selection of local councils Selected public entities

Overview	Proposed tabling	Agencies
<p>Audit: Implementing recommendations from the Queensland Floods Commission of Inquiry</p> <p>Objective: This audit will examine whether Queensland is better able to prevent and prepare for floods following the 2012 inquiry.</p> <p>Link</p>	2023-24	<p>Queensland Fire and Emergency Services</p> <p>Selection of local councils</p> <p>Selected public entities</p>
<p>Audit: Managing risk transfer in infrastructure</p> <p>Objective: This audit will examine how effectively public sector entities are transferring risk in new infrastructure projects.</p> <p>Link</p>	2023-24	<p>Selected public sector entities</p> <p>Local councils</p>
<p>Audit: Managing Queensland’s regional water supply</p> <p>Objective: This audit will examine how effectively and efficiently state and local governments are ensuring communities have access to safe, secure and reliable water.</p> <p>Link</p>	2023-24	<p>Department of Regional Development, Manufacturing and Water</p> <p>Selection of local councils</p> <p>Selected water entities</p>
<p>Audit: Managing invasive species</p> <p>Objective: This audit will examine how effectively state government entities are managing invasive species.</p> <p>Link</p>	2023-24	<p>Department of Agriculture and Fisheries</p> <p>Department of Environment and Science</p> <p>Selection of local councils</p>

Overview	Proposed tabling	Agencies
<p>Audit: Sustainability of local governments</p> <p>Objective: This audit will examine the sector’s progress in meeting its sustainability challenges and may consider how effectively the sector has acted to address previous Queensland Audit Office findings and recommendations on sustainability.</p> <p>Link</p>	2023-24	Department of State Development, Infrastructure, Local Government and Planning Local councils
<p>Audit: Local government 2023</p> <p>Objective: This audit will summarise the audit results of Queensland’s 77 local government entities (councils) and the entities they control.</p> <p>Link</p>	2023-24	All local councils
<p>Audit: Water 2023</p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2021–22.</p> <p>Link</p>	2023-24	Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater. Local Councils who own water entities
<p>Audit: Major projects 2023</p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2023 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2023-24	State and local governments entities

Overview	Proposed tabling	Agencies
Tasmania		
<p>Audit: Procurement in Local Government - Report 3</p> <p>Objective: This audit will assess whether procurement of goods and services by councils is being undertaken in accordance with the:</p> <ul style="list-style-type: none"> → Local Government Act 1993 → Local Government (General) Regulations 2015 → Council's Code for Tenders and Contracts → Council's internal policies, procedures and manuals <p>Link</p>	2021-22	A selection of local councils
<p>Audit: Private works undertaken by councils</p> <p>Objective: This audit will assess processes relating to private works undertaken by councils to employees. This will include management oversight and approval processes, determination of amounts to be charged and payment arrangements for work performed.</p> <p>Link</p>	2023-24	A selection of local councils
Western Australia		
<p>Audit: Funding for volunteer emergency and fire services (Joint)</p> <p>Objective: This audit is to assess if DFES and local government entities effectively administer funding for their volunteer emergency and fire services.</p> <p>Link</p>	Second quarter 2022	<p>Department of Fire and Emergency Services (DFES)</p> <p>Local government entities.</p>

Overview	Proposed tabling	Agencies
<p>Audit: Information systems audit – General computer controls (Local)</p> <p>Objective: The objective of our general computer controls (GCCs) audits is to determine whether computer controls effectively support the confidentiality, integrity and availability of information systems across a sample of WA local government entities.</p> <p>Link</p>	Second quarter 2022	Sample of WA local government entities
<p>Audit: 2020-21 financial audits of local government entities</p> <p>Objective: The 2020-21 financial year marked the final year of our 4-year transition to assuming responsibility for the annual financial audit of all 148 WA local government entities. This report will summarise the results of our 2020-21 financial audit cycle.</p> <p>Link</p>	Second quarter 2022	148 WA local government entities.
<p>Audit: Local government infrastructure contributions (Local)</p> <p>Objective: This audit is to assess whether LG entities effectively manage infrastructure contributions to meet the needs of their communities.</p> <p>Link</p>	First quarter of 2023	Local government entities

Reports tabled in the last six months of potential interest

Overview	Tabling date	Agencies
Australian National Audit Office		
<p>Audit: Operation of Grants Hubs</p> <p>Objective: This audit assessed the design and implementation of the Streamlining Government Grants Administration (SGGA) Program in improving the effective and efficient delivery of grants administration.</p> <p><i>*This report will not include Local Councils, but its contents may directly apply to areas concerning Local Government operations.</i></p> <p>Link</p>	31 March 2022	<p>Department of Finance</p> <p>Department of Industry, Science, Energy and Resources</p> <p>Department of Social Services</p>
New South Wales		
<p>Audit: Facilitating and administering Aboriginal land claim processes</p> <p>Objective: This audit examined whether relevant agencies are effectively facilitating and administering Aboriginal land claim processes.</p> <p>Link</p>	28 April 2022	<p>Department of Premier and Cabinet (DPC)</p> <p>Department of Planning and Environment (DPE)</p> <p>NSW Aboriginal Land Council (NSWALC).</p>
<p>Audit: Building regulation: combustible external cladding</p> <p>Objective: This audit assessed how effectively the Department of Customer Service (DCS) and Department of Planning and Environment (DPE) led reforms addressing the unsafe use of combustible external cladding on existing residential and public buildings.</p> <p>Nine local councils as they have responsibilities and powers needed to implement the NSW Government's reforms.</p> <p>Link</p>	13 April 2022	<p>Department of Premier and Cabinet (DPC)</p> <p>Department of Planning and Environment (DPE)</p> <p>9 local councils</p>

Overview	Tabling date	Agencies
<p>Audit: Local government business and service continuity arrangements for natural disasters</p> <p>Objective: This audit examined the effectiveness of Bega Valley Shire Council and Snowy Valleys Council's approaches to business and service continuity arrangements for natural disasters.</p> <p>Link</p>	17 February 2022	Bega Valley Shire Council Snowy Valleys Council
<p>Audit: Integrity of grant program administration</p> <p>Objective: This audit assessed the integrity of the assessment and approval processes for two NSW Government grant programs:</p> <ul style="list-style-type: none"> Stronger Communities Fund Round 2 (tied grants round), which was administered by the former Office of Local Government (OLG) and provided \$252 million to newly amalgamated councils and other councils that had been subject to a merger proposal during 2017–18 and 2018–19. Regional Cultural Fund, which was administered by Create NSW (now within the Department of Premier and Cabinet) and awarded \$100 million for cultural projects in regional NSW. <p>Link</p>	8 February 2022	Selected NSW Government Departments: <ul style="list-style-type: none"> Department of Planning and Environment Department of Premier and Cabinet
Queensland		
<p>Audit: Local government 2021</p> <p>Objective: This audit summarises the results of QAO's financial audits of the Queensland councils and the related entities they control that produced financial statements as at 30 June.</p> <p>Link</p>	11 May 2022	All local councils

Overview	Tabling date	Agencies
<p>Audit: Water 2021</p> <p>Objective: This audit summarised the financial audit results of six entities in Queensland’s water sector: Seqwater, SunWater, Queensland Urban Utilities, Unitywater, Gladstone Area Water Board and Mount Isa Water Board. The audit will focus on control testing on governance, monitoring and culture in the 2021 report.</p> <p>Link</p>	10 November 2021	<p>Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater</p> <p>Local Councils who own water entities</p>
South Australia		
<p>Consolidated Financial Report (CFR) review</p> <p>Objective: The objective of this Report is to provide commentary and analysis on:</p> <ul style="list-style-type: none"> the actual financial performance and position of the whole of government the controls over the preparation of the 2020-21 CFR. <p>Our review of the CFR did not identify any material misstatements or control deficiencies.</p> <p>We did identify an opportunity to improve the way financial information is classified in preparing the CFR.</p> <p>Link</p>	6 April 2022	The whole of government reporting entity comprises the general government, public non-financial corporation (PNFC) and public financial corporation (PFC) sectors
<p>Audit: Update to the annual report for the year ended 30 June 2021</p> <p>Objective: This report summarises the audit outcomes for the 104 agencies audited for 2020-21 that were not included in the annual report to Parliament in September 2021. The report gives particular focus on agencies with:</p> <ul style="list-style-type: none"> a modified Independent Auditor’s Report significant matters raised through the audit other matters that need to be brought to the attention of the Parliament and the SA Government <p>Link</p>	27 January 2022	104 agencies were in-scope

Overview	Tabling date	Agencies
Tasmania		
Nil		
Western Australia		
<p>Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities Part 2: COVID-19 Impacts</p> <p>Our COVID-19 audit findings and observations are reported, for selected entities, under the headings:</p> <ul style="list-style-type: none"> • impact on the community and disruption of services • entities’ expenses for directly managing the impact of COVID-19 • stimulus funding distributed or initiatives administered by entities • hotel quarantine. <p>Link</p>	9 May 2022	State government entities
<p>Audit: Information Systems Audit Report 2022 – State Government Entities</p> <p>Objective: This audit summarised the results of the 2020-21 annual cycle of information systems audits for State government entities and tertiary institutions in the Western Australian public sector.</p> <p>Link</p>	31 March 2022	54 state government entities
<p>Audit: Viable Cycling in the Perth Area</p> <p>Objective: This audit looked at what State entities had done in response to recommendations from a 2015 audit on the viability of cycling, and if State and LG entities were effectively working to facilitate cycling in the community.</p> <p>Link</p>	9 December 2021	<p>Department of Transport, Main Roads Western Australia, Road Safety Commission</p> <p>Cities of Bayswater, Cockburn, Kalamunda and Perth.</p>

Overview	Tabling date	Agencies
<p>Audit: Cyber Security in Local Government</p> <p>Objective: This audit assessed if a sample of 15 local government entities manage cyber security risks and respond to cyber threats effectively.</p> <p>Link</p>	24 November 2021	15 local government entities.

Acronyms and abbreviations

Acronym	Term
DTF	Department of Treasury and Finance
DELWP	Department of Environment, Land, Water and Planning
DET	Department of Education and Training
DFFH	Department of Families, Fairness and Housing
DH	Department of Health
DJCS	Department of Justice and Community Safety
DJPR	Department of Jobs, Precincts and Regions
DoT	Department of Transport
DPC	Department of Premier and Cabinet
ANAO	Australian National Audit Office
NSWAO	New South Wales Audit Office
QAO	Queensland Audit Office
OAG	Office of Auditor General (WA)